

incentive compensation.

AU Section 312, *Audit Risk and Materiality in Conducting an Audit*, provides additional guidance regarding the assessment of materiality. It indicates that “financial statements are materially misstated when they contain misstatements whose effect, either individually or in the aggregate, is important enough to cause them not to be presented fairly, in all material respects, in conformity with generally accepted accounting principles... [and those misstatements] can result from errors or fraud.” Errors are defined as “unintentional misstatements or omissions of amounts or disclosures in financial statements... [and] may involve mistakes in gathering or processing data from which financial statements are prepared.”⁷

In assessing whether the effect of misstatements is material, AU § 312 re-iterates the guidance in SFAC No. 2 that an auditor (and, correspondingly, the financial statement preparer) “should consider their nature and amount... of items in the financial statements....”⁸

Furthermore, AU Section 312 states:

As a result of the interaction of quantitative and qualitative considerations in materiality judgments, misstatements of relatively small amounts that come to the auditor's attention could have a material effect on the financial statements. For example, an illegal payment of an otherwise immaterial amount could be material if there is a reasonable possibility that it could lead to a material contingent liability or a material loss of revenue.⁹

AU Section 9312, *Audit Risk and Materiality in Conducting an Audit: Auditing Interpretation of Section 312*,¹⁰ indicates that “a misstatement causes the financial

⁷ AU Section 312.04-06.

⁸ AU Section 312.09.

⁹ AU Section 312.11.

¹⁰ Although AU Section 9312 was not issued until December 2000, it established no new standards.

statements not to be in conformity with generally accepted accounting principles... [and] may consist of any of the following:¹¹

- a. A difference between the amount, classification, or presentation of a reported financial statement element, account, or item and the amount, classification, or presentation that would have been reported under generally accepted accounting principles.
- b. The omission of a financial statement element, account, or item.
- c. A financial statement disclosure that is not presented in accordance with generally accepted accounting principles.
- d. The omission of information required to be disclosed in accordance with generally accepted accounting principles.

As noted above, materiality evaluations include both quantitative and qualitative considerations. AU Section 9312 provides the following list of qualitative factors to be considered in evaluating whether a misstatement is material to the financial statements:¹²

- a. The potential effect of the misstatement on trends, especially trends in profitability.
- b. The potential effect of the misstatement on the entity's compliance with loan covenants, other contractual agreements, and regulatory provisions.
- c. The significance of the financial statement element affected by the misstatement, for example, a misstatement affecting recurring earnings as contrasted to one involving a non-recurring charge or credit, such as an extraordinary item.
- d. The significance of the misstatement or disclosures relative to known user needs, for example:
 - The significance of earnings and earnings per share to public-company investors and the significance of equity amounts to private-company creditors.

Instead, this Interpretation of AU Section 312 merely provided additional guidance based on the principles set forth in SFAC No. 2 and SAB 99.

¹¹ AU Section 9312.02.

¹² AU Section 9312.17.

- The magnifying effects of a misstatement on the calculation of purchase price in a transfer of interests (buy/sell agreement).
 - The effect of misstatements of earnings when contrasted with expectations.
- e. The motivation of management with respect to the misstatement, for example, (i) an indication of a possible pattern of bias by management when developing and accumulating accounting estimates or (ii) a misstatement precipitated by management's continued unwillingness to correct weaknesses, such as weaknesses in internal control policies and procedures, in the financial reporting process.

With respect to the applicability of a materiality assessment to quarterly periods, SEC Regulation S-X ¶ 10-01(b) 8 requires registrants to affirmatively state that “interim financial statements furnished shall reflect all adjustments which are, in the opinion of management, necessary to a fair statement of the results for the interim periods presented.... If all such adjustments are of a normal recurring nature, a statement to that effect shall be made.” Furthermore, SAB 99 states that “assessments of materiality should occur not only at year-end, but also during the preparation of each quarterly or interim financial statement.”

Materiality of Misstatements

Perquisites

The SEC requires that “clear, concise, and understandable” disclosures regarding executive compensation be reported within a company’s annual reports on Form 10-K.¹³ While the particularities of the SEC’s disclosure requirements were expanded in 2006, the overall requirements remain the same. Reg. 402 specifies the inclusion of all compensation awarded to, earned by, or paid to executive officers and directors by any person in exchange for services rendered to the company and its subsidiaries.

¹³ Reg. 402(a)(2); see also *SEC Handbook, Rules and Forms for Financial Statements and Related Disclosures*, As of December 2000, Commerce Clearing House, Inc., Chicago, IL. Page 33, 211.

Prior to 2006, the SEC indicated that perquisites and other personal benefits or property fell within the category of “other compensation” and required separate disclosure and explanation “unless the aggregate amount of such compensation is the lesser of either \$50,000 or 10% of the total annual salary and bonus reported for the named executive officer.”¹⁴ A description was required when the value of one of these additional compensation items exceeded 25% of the total perquisites and other personal benefits.¹⁵

The SEC then revised Reg. 402 by lowering the threshold for reporting perquisites and other personal benefits to \$10,000, requiring the identification of each item type, as well as requiring a footnote or narrative disclosure, for those items whose value exceeds the greater of \$25,000 or 10% of the total perquisites and other personal benefits for the named officer.¹⁶

Table 5.1 summarizes the perquisite compensation that Info should have disclosed in its Forms 10-K and proxy statements. The amounts for each class of perquisites exceeded the threshold for separate disclosure and explanation under Reg. 402. Info did not disclose the true amount of perquisites in the “All Other Compensation” column in the Summary Compensation Table in its proxy statements. In addition to the incorrect perquisite amounts disclosed in the 2007 annual proxy statement, there was no footnote, or narrative, explaining the \$96,000 for Mr. Gutpa’s “Home office allowance,” as was

¹⁴ Prior to the revisions to Reg. 404 in 2006, this requirement was set forth in Reg. 402(b)(2)(iii)(C)(1).

¹⁵ Prior to the revisions to Reg. 404, this requirement was set forth in the Instructions to Item 402(b)(2)(iii)(C).

¹⁶ SEC Release No. 33-8732A, *Executive Compensation and Related Person Disclosure*, (Aug. 29, 2006) [71 FR 53158]. These revisions were adopted on November 7, 2006 for Forms 8-K for triggering events that occur on or after November 7, 2006 and in Forms 10-K for fiscal years ending on or after December 15, 2006. See also Info 001442 – 43.

required by Reg. 402 since this amount exceeded the threshold for explanatory disclosure.

Table 5.1
Undisclosed Perquisite Compensation

	2003	2004	2005	2006	Total
Aircraft travel	\$ 870,000	\$ 538,200	\$ 767,500	\$ 342,800	\$2,518,500
Yacht expenses	\$ 549,900	\$ 559,500	\$ 449,000	\$ 633,400	\$2,191,800
Personal credit card expenses	\$ 312,100	\$ 327,500	\$ 292,900	\$ 255,100	\$1,187,600
Residential expenses	\$ 174,400	\$ 319,700	\$ 119,500	\$ 3,900	\$ 617,500
Automobile expenses	\$ 58,400	\$ 93,500	\$ 101,200	\$ 109,800	\$ 362,900
Country club and other dues and expenses	\$ 100,000	\$ 251,900	\$ 114,200	\$ 88,100	\$ 554,200
Life insurance premiums	\$ 75,700	\$ 75,700	\$ 21,400		\$ 172,800
Unpaid office rent	\$ 19,200	\$ 19,200			\$ 38,400
Total	\$2,159,700	\$2,185,200	\$1,865,700	\$1,433,100	\$7,643,700

Note: Amounts reported in this table are taken from the section on perquisites.

Info's 2003 through 2006 Forms 10-K, which incorporated by reference the executive compensation section of its proxy statements, materially understated Gupta's compensation each year by failing to separately disclose more than \$7.5 million in perquisites he received from 2003 through 2006. Undisclosed perquisite compensation ranged from \$1.3 million in 2006 to \$2.2 million in both 2003 and 2004. These amounts are summarized in Table 5.2.

Table 5.2
Summary of Undisclosed Perquisites

	2003	2004	2005	2006	Total
Reported perquisites	\$ 6,000	\$ 6,500	\$ 7,000	\$ 112,600	\$ 132,100
Actual perquisites	\$2,159,700	\$2,185,200	\$1,865,700	\$1,433,100	\$7,643,700
Undisclosed perquisite compensation	\$2,153,700	\$2,178,700	\$1,858,700	\$1,320,500	\$7,511,600
Percent understatement of perquisite compensation	99.7%	99.7%	99.6%	92.1%	98.3%

Note: The reported perquisites are taken from the proxy statements filed with the SEC on April 4, 2004; March 28, 2005; April 14, 2006; and April 30, 2007.

The 2003 through 2006 Forms 10-K, which incorporated by reference the executive compensation section of its proxy statements, were materially false and misleading because of the undisclosed perquisites reported in Table 5.1 and summarized in Table 5.2. The undisclosed perquisites are quantitatively material since nearly all of the payments made each year for each of the categories of perquisites exceed the disclosure threshold of \$50,000 (or less) prior to 2006 and \$10,000 for 2006. The undisclosed perquisites are qualitatively material because the perquisite disclosures were not reliable.¹⁷ The amounts were underreported by an average of 98% during the period from 2003 through 2006, meaning that the amounts disclosed did not come close to revealing the perquisites that Mr. Gupta received.

Related Party Transactions

As indicated above, accounting literature also requires that related party transactions be disclosed. In particular, Info was required to disclose a description of transactions, including transactions to which no amounts or nominal amounts were ascribed, and the amount of those transactions.¹⁸ In addition, as explained above, Reg. 404 requires the disclosure of transactions with management and others.

Table 5.3 shows the related party transactions that Info was required to disclose pursuant to U.S. GAAP and Reg. 404. Info understated its related party transactions for 2003, 2004, and 2005 including the third quarter of 2004.

¹⁷ In addition, SAB 99 and AU Section 9312 mention the impact that errors have on management compensation and management's continued unwillingness to correct weaknesses in internal controls in the financial reporting process as factors relevant to the determination of materiality.

¹⁸ SFAS 57, paragraph 2.

Table 5.3
Related Party Transactions

	2003	2004	2005
Related Party Payments:			
Aircraft (paid to Annapurna)	\$1,125,000	\$929,000	\$265,000
Undisclosed aircraft (paid to NetJets)	\$1,346,000	\$836,000	\$179,000
Homes (paid to Annapurna)	\$120,000	\$120,000	
Yacht (paid to Annapurna)	\$370,000	\$473,000	\$32,000
Autos (paid to Aspen Leasing)	\$41,000	\$58,000	
Rent free use of Info's building by Mr. Gupta's entities	\$19,000	\$19,000	
Undisclosed Autos Purchased from Aspen Leasing			\$182,000
Undisclosed Aircraft Purchased from Annapurna	\$1,099,000		
Undisclosed payments to Jess Gupta	\$67,000	\$58,000	\$58,000
Total Amount of Transactions	\$4,187,000	\$2,493,000	\$716,000
Disclosed Amount of Transactions With Annapurna	\$2,232,000	\$1,524,000	\$297,000
Total Undisclosed Related Party Transactions	\$1,955,000	\$969,000	\$419,000
Percent Understatement	46.7%	38.9%	58.5%
Total Understated Related Party Transactions for Q3 '04¹⁹		\$1,650,000	

Note: The amounts in this table are taken from the section on related party transactions.

Info was required under SEC Rules and Regulations to disclose the transactions reported in Table 5.3. Info's Forms 10-K and proxy statements in which directors were nominated for election needed to include information required by Reg. 404. Prior to December 15, 2006, Reg. 404 required a description of any transaction or series of similar transactions exceeding \$60,000 in which Info was a party and in which any director, executive officer, or any member of their immediate families has a direct or indirect material interest. Item 404(a) requires disclosure in Forms 10-K and proxy statements of the person and the person's relationship to the registrant, the nature of the person's interest in the transaction, and, where practicable, the amount of the person's interest in the transaction.

¹⁹ There were no related party transactions disclosed in Info's Forms 10-Q for fiscal for 2004.

The 2003, 2004 and 2005 Forms 10-K and the Q3 '04 Form 10-Q were materially false and misleading because of the undisclosed related party transactions reported in Table 5.3. U.S. GAAP does not specify a quantitative materiality threshold for disclosure; however, Reg. 402 does. The undisclosed related party transactions are quantitatively material since nearly all of the payments made each year for each of the categories of transactions exceeded the disclosure threshold of \$60,000. The undisclosed related party transactions are qualitatively material because the related party disclosures were not reliable.²⁰ The disclosures for transactions with Mr. Gupta's entities, the related parties, did not come close to revealing the true amount of related party transactions.

Consistent with the requirements discussed above, Info grasped the importance of the related party disclosures in its 2007 Form 10-K when it began to disclose more information about related party transactions, such as the free rent to Gupta's entities and payments associated with Jess Gupta's condominium.

²⁰ In addition, SAB 99 and AU Section 9312 mention the impact that errors have on management compensation and management's continued unwillingness to correct weaknesses in internal controls in the financial reporting process as factors relevant to the determination of materiality.

EXHIBIT A

**STEVEN L. HENNING, Ph.D., CPA
CURRICULUM VITAE**

622 Third Avenue
New York, NY 10017-6701
212-201-3179 (direct)
shenning@markspaneth.com

PROFESSIONAL EXPERIENCE

2004 to present	Marks Paneth & Shron LLP
2006 to Present	Partner, Litigation and Corporate Financial Advisory Services
2004 to 2005	Director, Litigation and Corporate Financial Advisory Services
2002 to 2003	Southern Methodist University
1997 to 2001	Assistant Professor Received university-wide and other teaching awards
2001 to 2002	United States Securities and Exchange Commission Academic Fellow, Office of the Chief Accountant
1994 to 1997	University of Colorado Assistant Professor Received university-wide and other teaching awards
1990 to 1994	University of Wisconsin Teaching Assistant
1987 to 1990	Ryder System, Inc. Manager, Acquisitions and Corporate Financial Planning
1983 to 1987	Ernst & Whinney, Milwaukee, WI (now Ernst & Young)
1987	Audit Manager
1985 to 1987	Audit Senior
1984 to 1985	Advanced Staff Accountant
1983 to 1984	Staff Accountant

EDUCATION

Ph.D., University of Wisconsin-Madison, 1994
MBA, University of Miami (FL), 1990
BBA, University of Wisconsin-Milwaukee, 1983

PROFESSIONAL CERTIFICATION

Certified Public Accountant, New York, 2005 and Wisconsin, 1986

EXHIBIT A

PROFESSIONAL MEMBERSHIPS

American Institute of Certified Public Accountants
American Accounting Association
New York State Society of Certified Public Accountants
Wisconsin Institute of Certified Public Accountants

PROFESSIONAL ACTIVITIES

2006 to present	NASDAQ Listing Qualifications Panel Panel of independent experts that makes final determination of listing status on appeal after company is delisted by NASDAQ
2009 to 2010	Anti-Money Laundering & Counter Terrorist Financing Committee Committee assesses and communicates the business impact of AML/CTF regulations and laws (Vice Chair)
2005 to 2007	SEC Regulations Committee Committee acts as the primary liaison between the accounting profession and the SEC on technical matters relating to SEC rules and regulations
2005 to present	JHI Sarbanes-Oxley Special Interest Group Chair The group is the primary resource for Sarbanes-Oxley implementation and compliance issues for the more than 140 member firms of the JHI association of member firms
2004	United States Department of Justice Continuing Education Course Presentation to the Criminal Division (April 2004)
2003 to 2005	Editorial Review Board, Accounting Horizons A journal of the American Accounting Association intended to serve researchers, practitioners, standard setters, teachers and students.
2003 to present	Center for Advanced Technologies Director on board of non-profit organization advancing knowledge about valuing and monetizing intellectual property
2002 to 2004	American Accounting Association SEC Liaison Committee (Chair, 2003 to 2004)
2001 to 2004	American Institute of Certified Public Accountants Valuation of Private Equity Securities Taskforce (subcommittee of AcSEC)
2003 to present	IASeminars Ltd. Training Taught SEC, FASB and PCAOB courses to foreign registrants

EXHIBIT A

- 2002 to 2003 **United States Securities and Exchange Commission**
 Consulted with SEC on auditor oversight issues
- 2001 to 2005 **Appraisal Issues Taskforce**
 Taskforce commissioned by the SEC to advance understanding of
 fair value and reporting issues in mergers & acquisitions
- 2000 to 2001 **Goldman, Sachs & Co.**
 Taught math and accounting camp for new investment banking
 associate and analyst hires from around the world

PUBLICATIONS AND PRESENTATIONS

Published articles (co-authored) in the following journals: Journal of Accounting Research; Journal of the American Taxation Association; Review of Quantitative Finance and Accounting; Journal of Business, Finance and Accounting; Journal of Hospitality Financial Management; and Issues in Accounting Education

Presentations of scholarly work at annual meetings of the American Accounting Association, at the Financial Accounting Standards Board (FASB), and at more than a dozen universities

COMMUNITY SERVICE

Stamford, CT Youth Sports Coach, 2004 to present
Habitat for Humanity, 2002 to 2003
Faculty Mentor, 1998 to 2001 and 1995 to 1997

EXHIBIT B

**CASES IN WHICH STEVEN L. HENNING HAS
TESTIFIED AS AN EXPERT AT TRIAL AND/OR DEPOSITION
WITHIN THE PRECEDING FOUR YEARS**

In Re: Vanderbilt Mortgage and Finance, Inc. (Plaintiff) v. Cesar Flores and Alvin E. King (Defendants) and Maria M. Trevino and Arthur Trevino (Intervenors) v. Clayton Home, et al.

United States District Court for the Southern District of Texas, Corpus Christi Division
No. 2:09-CV-00312

Expert witness for defendants Flores and King and the intervenors

Testimony at deposition on August 9, 2010

In Re: Scientific-Atlanta, Inc. Securities Litigation

United States District Court for the Northern District of Georgia, Atlanta Division
No. 1:01-CV-1950-RWS

Expert witness for the plaintiff investors

Testimony at deposition on March 25, 2009

Chemtech Royalty Associates, L.P., By Dow Europe, S.A., as Tax Matters Partner, v. United States of America

United States District Court for the Middle District of Louisiana
Nos. 05-944-RET-DLD, 06-258-RET-DLD, 07-405-RET-DLD

Expert witness for the Defendant United States of America

Testimony at deposition on January 30, 2009

In Re: MBNA Corp. Securities Litigation

United States District Court for the Northern District of California
No. 1:05-CV-00272-GMS

Expert witness for the plaintiff investors

Testimony at deposition on October 2, 2008

In Re: JDS Uniphase Corporation Securities Litigation

United States District Court for the Northern District of California
No. C 02-1486 CW (EDL)

Expert witness for the plaintiff investors

Testimony at deposition on March 20, 2007

Testimony at trial October 29, 2007

EXHIBIT C

PUBLICATIONS WITHIN PRECEDING TEN YEARS

1. Henning, S. L., and G. S. Sacks. 2011. Empowering Intellectual Property. Metropolitan corporate Counsel Vol. 19, No. 2 (January 31, 2011): 23.
2. Henning, S. L. 2010. The Case for the "Gold Standard": Why the U.S. Must Adopt International Financial Reporting Standards. Executiveview.com (Winter 2010).
3. Shearer, Robert and Members of the National Knowledge and Intellectual Property Taskforce. Creating New Wealth From IP Assets. Hoboken, NJ: John Wiley & Sons, Inc., 2007 (contributing author).
4. Collins, D., and S. L. Henning. 2004. Write-down timeliness, line-of-business disclosures and investors' interpretations of segment divestiture announcements. *Journal of Business, Finance and Accounting* 31 (November/December): 1261-1299.
5. Henning, S. L., W. H. Shaw, and T. Stock. 2004. The amount and timing of goodwill write-offs and revaluations: Evidence from U.S. and U.K. firms. *Review of Quantitative Finance and Accounting*, forthcoming.
6. Henning, S. L., and W. H. Shaw. 2003. Is the selection of the amortization periods for goodwill a strategic choice? *Review of Quantitative Finance and Accounting* 20: 315-333.

EXHIBIT D

HOURLY RATES

My hourly billing rate on this engagement is \$475 per hour. Support staff is billed at rates ranging from \$175 to \$275 per hour.

EXHIBIT E

MATERIALS CONSIDERED

Pleadings:

SEC v. Rajnish K. Das and Stormy L. Dean - Complaint
SEC's Responses to Rajnish J. Das' First Set of Interrogatories, Requests for Production and Requests for Admission, dated September 30, 2010
SEC's Responses to Stormy L. Dean's First Set of Interrogatories, dated January 21, 2011
Memorandum in Support of Defendant Rajnish K. Das' Motion to Dismiss, date filed 6/10/10
Brief in Oppositions to Defendant Rajnish K. Das' Motion to Dismiss, date filed 017/01/10

SEC Filings:

INFOUSA 10-K FYE 12-31-2003
INFOUSA 10-K FYE 12-31-2004
INFOUSA 10-K/A FYE 12-31-2004 (Amendment No 1)
INFOUSA 10-K FYE 12-31-2005
INFOUSA 10-K FYE 12-31-2006
INFOUSA 10-K FYE 12-31-2007 (NT)
INFOUSA 10-K/A FYE 12-31-2007
INFOUSA 10-K FYE 12-31-2008
INFOUSA 10-K/A FYE 12-31-2008 (Amendment No 1)
INFOUSA 10-K/A FYE 12-31-2008 (Amendment No 2)
INFOUSA 10-K/A FYE 12-31-2008 (Amendment No 3)
INFOUSA 10-K/A FYE 12-31-2009 (Amendment No 1)
INFOUSA 10-Q 03-31-2003
INFOUSA 10-Q 06-30-2003
INFOUSA 10-Q 09-30-2003
INFOUSA 10-Q 03-31-2004
INFOUSA 10-Q 06-30-2004
INFOUSA 10-Q 09-30-2004
INFOUSA 10-Q 03-31-2005
INFOUSA 10-Q/A 03-31-2005
INFOUSA 10-Q 06-30-2005
INFOUSA 10-Q/A 06-30-2005
INFOUSA 10-Q 09-30-2005
INFOUSA 10-Q/A 09-30-2005
INFOUSA 10-Q 03-31-2006
INFOUSA 10-Q 06-30-2006
INFOUSA 10-Q 09-30-2006
INFOUSA 10-Q 03-31-2007
INFOUSA 10-Q 06-30-2007
INFOUSA 10-Q 09-30-2007

Proxy Filings: (date filed)

May 2, 1999
October 7, 1999
October 21, 1999
April 28, 2000
May 21, 2001
May 3, 2002
April 21, 2003
May 4, 2004
February 10, 2005
April 29, 2005
March 29, 2006
April 3, 2006 -1
April 3, 2006 -2
April 3, 2006 -3
April 6, 2006
April 12, 2006
April 13, 2006
April 14, 2006
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May 31, 2007-2
June 1, 2007
June 4, 2007
June 5, 2007-1
June 5, 2007-2
June 6, 2007
June 7, 2007
June 7, 2007
June 11, 2007

Wells Submissions on Behalf of:

Das, Rajnish	October 30, 2009
Dean, Stormy L.	October 21, 2009
Raval, Vasant	November 02, 2009

SEC Investigative Exhibits: 1-628

Investigative Transcripts:

Burger, Jill	January 13, 2009
Burger, Jill	January 14, 2009
Das, Rajnish	June 9, 2009
Das, Rajnish	June 10, 2009

Dean, Stormy	June 16, 2009
Dean, Stormy	June 17, 2009
Dean, Stormy	June 18, 2009
Frye, Steve	August 26, 2009
Frye, Steve	August 27, 2009
Gupta, Vinod	September 14, 2009
Gupta, Vinod	September 15, 2009
Gupta, Vinod	September 16, 2009
Gupta, Vinod	September 17, 2009
Heckart, Alan	April 6, 2009
Heckart, Alan	April 7, 2009
Raval, Vasant	August 18, 2009
Raval, Vasant	August 19, 2009
Raval, Vasant	August 20, 2009
Raval, Vasant	August 21, 2009
Schafer, Tom	January 21, 2009
Schafer, Tom	January 22, 2009
Schultz, Mike	May 6, 2009
Wellman, Alexi	September 9, 2009
Wellman, Alexi	September 10, 2009
Hoffman, Timothy	January 28, 2009
Nietzel, Paul	March 30, 2009
Nietzel, Paul	March 31, 2009
Vakili, Fred	May 19, 2009
Vakili, Fred	May 20, 2009
Van Gilder, Shelly	March 16, 2009
Borda, Richard	March 4, 2009
Borda, Richard	March 5, 2009
Dwornicki, Mike	April 8, 2009
Haddix, George	April 1, 2009
Haddix, George	April 2, 2009
Haddix, George	July 23, 2009
Hoffman, Timothy	April 28, 2009
Kahn, Martin	July 8, 2009
Kahn, Martin	July 9, 2009
Kaplan, Elliott	July 14, 2009
Kaplan, Elliott	July 15, 2009
Kaplan, Elliott	August 27, 2009
Madson, Eric	May 13, 2009
Madson, Eric	May 13, 2009

Madson, Eric	August 28, 2009
Milligan, Cynthia	June 24, 2009
Samson, Reed	May 11, 2009
Samson, Reed	May 12, 2009
Stryker, Charles	April 29, 2009
Tyler, Sherman	February 24, 2009
Walker, Dennis	August 11, 2009

Binders Provided by Hogan & Hartson LLP

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IG_ER014056	IG_ER014104

Covington & Burling LLP

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CB_0007334	CB_0007338
CB_0019357	CB_0019371
CB_0019901	CB_0019904
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infoUSA 000045	infoUSA 000046
infoUSA 000081	infoUSA 000083
infoUSA 000088	infoUSA 000088
infoUSA 000170	infoUSA 000173
infoUSA 000263	infoUSA 000265

infoUSA 000413	infoUSA 000414
infoUSA 000624	infoUSA 000625
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Additional Covington & Burling LLP production:

Excel spreadsheets and miscellaneous documents and emails

Hogan & Hartson LLP:

IG_ER013601
IG_ER013602
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IG_ER013350 - 2003-2007 Credit Card Expense and Flight Cost Analysis Methodology
IG_ER014258 - 2003-2007 Country Club Expense Analysis Methodology
IG_ER014260 - 2003-2007 Country Club Expense Amended Analysis.XLS
IG_ER015806 - 2003 Flight Cost Amended Analysis.XLS
IG_ER016118 - 2004 Flight Cost Amended Analysis.xlsx
IG_ER016288 - 2005 Flight Cost Amended Analysis.xlsx
IG_ER016314 - 2006 Flight Cost Amended Analysis.XLS
IG_ER016663 - 2007 Flight Cost Amended Analysis.XLS
IG_ER017020 - 2006 - 2008 Yacht Analysis.xlsx
IG_ER010434 - 2003-2007 Credit Card Expense Analysis-1.XLS
IG001259 - Personnel Expenses 2006 2007.xls
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WilmerHale LLP

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Locke Lord Bissell & Liddell LLP

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KPMG2-000003	KPMG2-000022

Rothgerber Johnson & Lyons LLP

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Ernst & Young

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Other:

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